

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE

INCOME TAX APPEAL NO.749 OF 2002

Garware Wall Ropes Ltd.

Appellant

vs.

Deputy Commissioner of Income-tax,
Special Range-26, Mumbai.

Respondent

Mr.S.N. Inamdar for the appellant.

**CORAM : R. M. LODHA &
J.P. DEVADHAR, JJ.**

DATED : 15th October 2004

P.C.

Heard Mr.S.N. Inamdar, the learned counsel for the
appellant.

2. In view of the decision of the Supreme Court in the case of Polyflex (India) Pvt.Ltd. v. Commissioner of Income Tax, 357 ITR 343 the finding of the Income Tax Appellate Tribunal regarding excise refund cannot be faulted.

3. No substantial question of law arises.

4. The appeal is dismissed in limine.

(R.M. LODHA,J.)

(J.P. DEVADHAR,J.)